Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-9 (Cancelled)

10. (Previously Presented) A method for producing a footwear with an insole, an outsole and upper members, comprising the steps of:

providing the outsole;

forming the insole by configuring an inner structure from a thermoplastic resin;

immersing the inner structure in a vinyl polymer;

arranging the upper members relative to the insole and the outsole;

securely affixing the insole, the outsole and the upper members to each other.

11. (Previously Presented) A method according to claim 10, wherein the step of forming the insole further comprises:

providing apertures in the inner structure.

12. (Previously Presented) A method according to claim 10, further comprising:

forming a strap of the upper members by configuring a strap inner structure from a thermoplastic resin;

immersing the strap inner structure in a vinyl polymer.

13. (Previously Presented) A method according to claim 10, wherein the step of providing the outsole further comprises:

forming an outer peripheral border.

14. (Previously Presented) A method according to claim 10, further comprising:

adding a color pigment in said vinyl polymer.

15. (Previously Presented) A method according to claim 14, further comprising:

changing the color pigment in said vinyl polymer.

16. (Previously Presented) A method according to claim 14, wherein said thermoplastic resin composition comprises nature polybutadine rubber, polyvinyl chloride past resin, filler talc, foaming agent. plasticizer and process oil.

17. (Previously Presented) A method according to claim 14, wherein said vinyl polymer includes a color pigment selected in accordance with a color of the upper members.

18. (New) A method for producing a footwear with an insole, an outsole and upper members, comprising of:

providing the outsole;

forming the insole by configuring an inner compressible structure to have a top surface, a bottom surface and a side surface extending around the perimeter of the inner structure between the top and bottom surfaces;

immersing the inner structure in a vinyl polymer to form an outer coating that is a water barrier;

arranging the upper members relative to the insole and the outsole;

securely affixing the insole, the outsole and the upper members to each other.

19. (New) The method of claim 18, wherein the inner compressible structure is a different material than the outer coating.

20. (New) The method of claim 19, wherein the inner compressible structure is a thermoplastic resin.

21. (New) The method of claim 19, wherein the inner compressible structure is a thermoplastic resin that compresses to cushion a foot of a wearer.

22. (New) The method of claim 19, wherein the inner compressible structure is a thermoplastic resin that compresses to generally conform to a shape of a foot of a wearer.

23. (New) The method of claim 18, wherein the inner compressible structure has a low density relative to the outsole.

24. (New) The method of claim 18, wherein the inner compressible structure is a single layer of compressible material and the outer coating contacts the top and side surfaces of the compressible structure.

25. (New) The method of claim 18, wherein the footwear is buoyant.

26. (New) The method of claim 18, wherein the outsole is wear resistant relative to the insole.

27. (New)The method of claim 18, wherein the inner compressible structure is compressible compared to the outsole.

28. (New) The method of claim 20, wherein the thermoplastic resin contains plasticizer.

29. (New) The method of claim 18 wherein immersing forms a seamless continuous layer that substantially covers the entire top, bottom and side surfaces of the compressible structure.